



General Assembly

February Session, 2008

Raised Bill No. 5628

LCO No. 1657

01657_____LAB

Referred to Committee on Labor and Public Employees

Introduced by:
(LAB)

***AN ACT CONCERNING ELECTRONIC UNEMPLOYMENT
COMPENSATION TAX PAYMENTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (j) of section 31-225a of the 2008 supplement to
2 the general statutes is repealed and the following is substituted in lieu
3 thereof (*Effective October 1, 2008*):

4 (j) (1) Each employer subject to this chapter shall submit quarterly,
5 on forms supplied by the administrator, a listing of wage information,
6 including the name of each employee receiving wages in employment
7 subject to this chapter, such employee's Social Security account
8 number and the amount of wages paid to such employee during such
9 calendar quarter.

10 (2) Commencing with the first calendar quarter of 1991, each
11 employer subject to this chapter who reports wages for two hundred
12 fifty or more employees receiving wages in employment subject to this
13 chapter, and each person or organization that, as an agent, reports
14 wages for a total of two hundred fifty or more employees receiving
15 wages in employment subject to this chapter on behalf of one or more

16 employers subject to this chapter shall submit quarterly the
 17 information required by subdivision (1) of this subsection on magnetic
 18 tape, diskette, or other similar electronic means which the
 19 administrator may prescribe, in a format prescribed by the
 20 administrator, unless such employer or agent demonstrates to the
 21 satisfaction of the administrator that it lacks the technological
 22 capability to report such information in accordance with this
 23 subdivision.

24 (3) Any employer that fails to submit the information required by
 25 subdivision (1) of this subsection in a timely manner, as determined by
 26 the administrator, shall be liable to the administrator for a late filing
 27 fee of twenty-five dollars. All fees collected by the administrator under
 28 this subdivision shall be deposited in the Employment Security
 29 Administration Fund.

30 (4) Commencing with the first calendar quarter of 2009, each
 31 employer subject to this chapter who makes contributions or payments
 32 in lieu of contributions for two hundred fifty or more employees
 33 receiving wages in employment subject to this chapter, and each
 34 person or organization that, as an agent, makes contributions or
 35 payments in lieu of contributions for a total of two hundred fifty or
 36 more employees receiving wages in employment subject to this
 37 chapter on behalf of one or more employers subject to this chapter
 38 shall make such contribution or payment in lieu of contributions
 39 electronically.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2008	31-225a(j)

Statement of Purpose:

To require electronic payment of unemployment compensation payments or contributions by those employing or performing payroll services for employers who have two hundred fifty or more employees.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]